

## **Management accounting and costs controlling in oil producing companies: Historical perspectives**

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### **Abstract**

© 2015, MCSER-Mediterranean Center of Social and Educational Research. The article is dedicated to retrospective study of the first development stages of the management accounting system and costs controlling in oil producing companies. The paper proposes costs classification, management reports types, on the basis of which the decisions in oil business are made. We have considered enterprise peculiarities influencing the development of management accounting model, costs and results controlling in oil producing companies. Depreciation methods used in the middle of the past century in the oil producing companies of the USA are considered.

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### **Keywords**

Analysis, Conception, Controlling, Costs, Management accounting, Oil